

AMENDMENTS TO THE CLAIMS

The following listing of claims will replace all prior versions of claims in the application:

LISTING OF CLAIMS:

1. (Currently amended): An antireflection film comprising an antireflection layer being formed at least on one side of a transparent base film directly or through an other layer,

~~wherein~~ wherein the antireflection layer is made of at least two kinds of low refractive index materials satisfying a relationship of refractive index:  $n_d^{20} \leq 1.49$ , and

the antireflection layer has a separated structure in which ~~mutually different~~ areas having mutually different compositions are formed,

and wherein the antireflection layer is formed of an area made of a material having fluorine as a principal component and an area made of a polysiloxane structure as a principal component.

2. (Canceled)

3. (Previously presented): The antireflection film according to Claim 1, wherein the separated structure has a continuous matrix with dispersed phase structure.

4. (Previously presented): The antireflection film according to Claim 1, wherein a size of a short area in the separated structure is in a range of 5 to 1,000 nm.

5. (Canceled)

6. (Previously presented): The antireflection film according to Claim 1, wherein the antireflection layer is formed through a hard coat layer.

7. (Currently amended): The antireflection film according to Claim 1, [[,]] wherein the antireflection layer has an uneven shape and antiglare property.

8. (Original): The antireflection film according to Claim 7, wherein the antireflection layer is formed through a hard coat layer in which particles are dispersed and the uneven shape surface is formed with the particles.

9. (Previously presented): The antireflection film according to Claim 7, wherein a 60° glossiness of a surface of the antireflection layer is 20 to 120%.

10. (Previously presented): The antireflection film according to Claim 7, wherein a Haze value is 10 to 60%.

11. (Currently amended): A polarizing plate comprising a polarizer and a protective film being formed on one side or both sides of the polarizer,

wherein a transparent base film of the antireflection film according to Claim 1 [[,]] is formed on one side or both sides of a polarizer as the protective film.

12. (Previously presented): An optical element comprising the antireflection film according to Claim 1.

13. (Previously presented): An image viewing display comprising the antireflection film according to Claim 1.

14. (Currently amended): A method for manufacturing an antireflection film comprising an antireflection layer being formed at least on one side of a transparent base film directly or through an other layer, comprising the steps of:

coating a coating liquid including at least two kinds of low refractive index materials satisfying a relationship of refractive index:  $n_d^{20} \leq 1.49$  dissolved in a solvent; and

drying a coated layer to give the antireflection layer, wherein the antireflection layer has a separated structure in which ~~mutually different~~ areas having mutually different compositions are formed,

wherein the low refractive index material comprises a material having fluorine and a polysiloxane forming material, and the solvent is a mixed solvent comprising a ketone solvent and an alcohol solvent.

15. (Canceled)

16. (Previously presented): The antireflection film according to Claim 3, wherein a size of a short area in the separated structure is in a range of 5 to 1,000 nm.

17. (Previously presented): The antireflection film according to Claim 3, wherein the antireflection layer is formed of an area made of a material having fluorine as a principal component and an area made of a polysiloxane structure as a principal component.

18. (Previously presented): The antireflection film according to Claim 3, wherein the antireflection layer is formed through a hard coat layer.

19. (Currently amended): An optical element comprising the ~~antireflection film~~ polarizing plate according to Claim 11.

20. (Currently amended): An image viewing display comprising the ~~antireflection film~~ polarizing plate according to Claim 11.